

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF NEW YORK

In re: ROGG, KATHY M.

§ Case No. 10-12390-REL

§
§
§

Debtor(s)

TRUSTEE'S FINAL REPORT (TFR)

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under Chapter 7 of the United States Bankruptcy Code was filed on June 25, 2010. The undersigned trustee was appointed on June 25, 2010.
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.
4. The trustee realized the gross receipts of \$ 12,300.65

Funds were disbursed in the following amounts:

Payments made under an interim distribution	0.00
Administrative expenses	267.70
Bank service fees	532.96
Other payments to creditors	0.00
Non-estate funds paid to 3rd Parties	0.00
Exemptions paid to the debtor	0.00
Other payments to the debtor	0.00
Leaving a balance on hand of ¹	\$ <u>11,499.99</u>

The remaining funds are available for distribution.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

¹ The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. § 326(a) on account of the disbursement of the additional interest.

6. The deadline for filing non-governmental claims in this case was 12/01/2010 and the deadline for filing governmental claims was 12/22/2010. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$1,980.07. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$0.00 as interim compensation and now requests the sum of \$1,980.07, for a total compensation of \$1,980.07.² In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$0.00 and now requests reimbursement for expenses of \$88.02, for total expenses of \$88.02.²

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 06/14/2013 By:/s/DOUGLAS J. WOLINSKY
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

² If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D)

Form 1

Individual Estate Property Record and Report

Asset Cases

Case Number: 10-12390-REL

Case Name: ROGG, KATHY M.

Period Ending: 06/14/13

Trustee: (650015) DOUGLAS J. WOLINSKY

Filed (f) or Converted (c): 06/25/10 (f)

§341(a) Meeting Date: 07/30/10

Claims Bar Date: 12/01/10

1 Ref. #	2 Asset Description (Scheduled And Unscheduled (u) Property)	3 Petition/ Unscheduled Values	4 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	5 Property <u>Abandoned</u> OA=§554(a)	6 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1	Manufactured home in Schuyler Falls, NY	100,000.00	100,000.00		0.00	FA
2	Single family residence in Miami, FL	222,288.00	222,288.00		0.00	FA
3	Bank United checking account	30.00	30.00		0.00	FA
4	Key Bank checking account	90.00	90.00		0.00	FA
5	Wachovia Bank checking account	100.00	100.00		0.00	FA
6	Customary & usual household furnishings	3,000.00	3,000.00		0.00	FA
7	Personal clothing & effects	1,500.00	1,500.00		0.00	FA
8	Champlain Valley Health Network 401k	483.10	483.10		0.00	FA
9	1999 Jeep Cherokee	1,475.00	1,475.00		0.00	FA
10	2001 40' Winnebago	60,000.00	60,000.00		12,300.00	FA
Int	INTEREST (u)	Unknown	N/A		0.65	Unknown
11	Assets Totals (Excluding unknown values)	\$388,966.10	\$388,966.10		\$12,300.65	\$0.00

Major Activities Affecting Case Closing:

11/10 - There appear to be jointly owned assets in this case. We are considering bringing a 363(h) complaint against the co-owner so we can sell these assets.

3/11 - Entry of default was entered on 2/28/11. We need to file necessary pleadings to get default judgment, then we'll revisit settlement.

5/11 - Last month we exchanged emails with the debtors attorney, in an attempt to settle this case. We have an outstanding proposal, which if accepted, will resolve the amounts owed pursuant to the judgment, pursuant to court approval.

7/11 - Winnebago to Edward O'Campo for the sum of \$12,500. The purchase funds have been paid in full. We will file retention documents for John Durkee to prepare the necessary tax returns.

9/11 - An email was sent to the accountant to determine if estate tax returns were required.

11/11 - claims have been reviewed

4/12 - Accountant is in the process of completing the estate tax returns.

4/13 - Tax returns have been completed and filed. The final report should be filed by the end of 2nd quarter 2013.

Initial Projected Date Of Final Report (TFR): June 1, 2012

Current Projected Date Of Final Report (TFR): June 30, 2013

Form 2

Cash Receipts And Disbursements Record

Page: 1

Case Number: 10-12390-REL

Trustee: DOUGLAS J. WOLINSKY (650015)

Case Name: ROGG, KATHY M.

Bank Name: The Bank of New York Mellon

Taxpayer ID #: **-**0056

Account: 9200-*****35-65 - Checking Account

Period Ending: 06/14/13

Blanket Bond: \$11,588,300.00 (per case limit)

Separate Bond: N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	5 T-Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
07/05/11	{10}	Ed O'Campo	Partial payment for motor home.	1129-000	9,000.00		9,000.00
07/21/11	{10}	Niles Piller & Bracy	Final payment for camper	1129-000	3,300.00		12,300.00
07/25/11	1001	United States Bankruptcy Court	Filing Fee for Adversary 10-90165	2700-000		250.00	12,050.00
07/29/11	Int	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	0.07		12,050.07
08/01/11		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		15.76	12,034.31
08/31/11	Int	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	0.10		12,034.41
08/31/11		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		28.13	12,006.28
09/26/11		The Bank of New York Mellon	Bank and Technology Services Fee Adjustment	2600-000		-0.84	12,007.12
09/30/11	Int	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	0.09		12,007.21
09/30/11		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		25.00	11,982.21
10/31/11	Int	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	0.10		11,982.31
10/31/11		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		25.00	11,957.31
11/30/11	Int	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	0.09		11,957.40
11/30/11		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		26.20	11,931.20
12/01/11	1002	Primmer Piper Eggleston & Cramer PC	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 12/01/2011 FOR CASE #10-12390-REL	2300-000		9.20	11,922.00
12/30/11	Int	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	0.10		11,922.10
12/30/11		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		25.00	11,897.10
01/31/12	Int	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	0.10		11,897.20
01/31/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		26.00	11,871.20
02/29/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		25.00	11,846.20
03/30/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		25.00	11,821.20
04/30/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		25.00	11,796.20
05/31/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		26.59	11,769.61
06/29/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		25.00	11,744.61
07/31/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		25.67	11,718.94
08/31/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		25.00	11,693.94
09/28/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		25.00	11,668.94
10/31/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		26.30	11,642.64
11/27/12	1003	DOUGLAS J. WOLINSKY	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 09/30/2012 FOR CASE #10-12390-REL, Reimbursement for Trustee Bond to International Sureties	2300-000		8.50	11,634.14
11/30/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		25.00	11,609.14
12/31/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		25.00	11,584.14

Subtotals : \$12,300.65 \$716.51

Form 2
Cash Receipts And Disbursements Record

Page: 2

Case Number: 10-12390-REL

Trustee: DOUGLAS J. WOLINSKY (650015)

Case Name: ROGG, KATHY M.

Bank Name: The Bank of New York Mellon

Taxpayer ID #: **-**0056

Account: 9200-*****35-65 - Checking Account

Period Ending: 06/14/13

Blanket Bond: \$11,588,300.00 (per case limit)

Separate Bond: N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	5 T-Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
01/10/13		RABOBANK MIGRATION TRANSFER OUT	TRANSFER TO 0001065001088 20130110	9999-000		11,584.14	0.00

ACCOUNT TOTALS	12,300.65	12,300.65	\$0.00
Less: Bank Transfers	0.00	11,584.14	
Subtotal	12,300.65	716.51	
Less: Payments to Debtors	0.00		
NET Receipts / Disbursements	\$12,300.65	\$716.51	

Form 2
Cash Receipts And Disbursements Record

Page: 3

Case Number: 10-12390-REL

Trustee: DOUGLAS J. WOLINSKY (650015)

Case Name: ROGG, KATHY M.

Bank Name: Rabobank, N.A.

Taxpayer ID #: **-**0056

Account: ****969765 - Checking Account

Period Ending: 06/14/13

Blanket Bond: \$11,588,300.00 (per case limit)

Separate Bond: N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
01/11/13		RABOBANK MIGRATION TRANSFER IN	RABOBANK MIGRATION	9999-000	11,584.14		11,584.14
01/31/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		17.77	11,566.37
02/28/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		15.52	11,550.85
03/29/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		16.06	11,534.79
04/30/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		17.69	11,517.10
05/31/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		17.11	11,499.99

ACCOUNT TOTALS	11,584.14	84.15	\$11,499.99
Less: Bank Transfers	11,584.14	0.00	
Subtotal	0.00	84.15	
Less: Payments to Debtors	0.00		
NET Receipts / Disbursements	\$0.00	\$84.15	

Net Receipts :	12,300.65
Net Estate :	\$12,300.65

TOTAL - ALL ACCOUNTS	Net Receipts	Net Disbursements	Account Balances
Checking # 9200-*****35-65	12,300.65	716.51	0.00
Checking # ****969765	0.00	84.15	11,499.99
	\$12,300.65	\$800.66	\$11,499.99

Claims Register

Case: 10-12390-REL ROGG, KATHY M.

Claims Bar Date: 12/01/10

Claim Number	Claimant Name / <Category>, Priority	Claim Type/ Date Filed	Claim Ref./ Notes	Amount Filed/ Allowed	Paid to Date	Claim Balance
	DOUGLAS J. WOLINSKY P.O. BOX 1489 BURLINGTON, VT 05402-1489 <2100-00 Trustee Compensation>, 200	Admin Ch. 7 06/25/10		\$1,980.07 \$1,980.07	\$0.00	\$1,980.07
	DOUGLAS J. WOLINSKY P.O. BOX 1489 BURLINGTON, VT 05402-1489 <2200-00 Trustee Expenses>, 200	Admin Ch. 7 06/25/10		\$88.02 \$88.02	\$0.00	\$88.02
	Primmer Piper Eggleston & Cramer PC 150 South Champlain PO Box 1489 Burlington, VT 05402-1489 <3110-00 Attorney for Trustee Fees (Trustee Firm)>, 200	Admin Ch. 7 06/25/10		\$1,553.00 \$1,553.00	\$0.00	\$1,553.00
	John W. Durkee, CPA 3 Howe Lane Tunbridge, VT 05077 <3410-00 Accountant for Trustee Fees (Other Firm)>, 200	Admin Ch. 7 06/25/10		\$375.00 \$375.00	\$0.00	\$375.00
1	AMERICAN INFOSOURCE LP AS AGENT FOR CITIBANK N.A. PO BOX 248840	Unsecured 09/08/10	5313 Allow as unsecured	\$420.63 \$420.63	\$0.00	\$420.63
	OKLAHOMA CITY, OK 73124 <7100-00 General Unsecured § 726(a)(2)>, 610					
2P	IRS POB 21126	Priority 09/15/10		\$8,049.05 \$8,049.05	\$0.00	\$8,049.05
	PHILADELPHIA, PA 19114 <5800-00 Claims of Governmental Units>, 570		To be verified			
2U	IRS POB 21126	Unsecured 09/15/10		\$2,355.81 \$2,355.81	\$0.00	\$2,355.81
	PHILADELPHIA, PA 19114		POB 21126 Philadelphia, PA 19114			

	<7300-00 Fines, Penalties § 726(a)(4)>, 630					
3	CHASE BANK USA, N.A. PO BOX 15145	Unsecured 09/18/10	5465 Allow as unsecured	\$225.58 \$225.58	\$0.00	\$225.58
	WILMINGTON, DE 19850-5145 <7100-00 General Unsecured § 726(a)(2)>, 610					

Claims Register

Case: 10-12390-REL ROGG, KATHY M.

Claims Bar Date: 12/01/10

Claim Number	Claimant Name / <Category>, Priority	Claim Type/ Date Filed	Claim Ref./ Notes	Amount Filed/ Allowed	Paid to Date	Claim Balance
4	CHASE BANK USA, N.A. PO BOX 15145	Unsecured 09/18/10	3026 Allow as unsecured	\$1,213.69 \$1,213.69	\$0.00	\$1,213.69
	WILMINGTON, DE 19850-5145 <7100-00 General Unsecured § 726(a)(2)>, 610					
5	CAPITAL ONE BANK (USA), N.A. BY AMERICAN INFOSOURCE LP AS AGENT PO BOX 71083	Unsecured 10/01/10	0070 Allow as unsecured	\$3,829.79 \$3,829.79	\$0.00	\$3,829.79
	CHARLOTTE, NC 28272-1083 <7100-00 General Unsecured § 726(a)(2)>, 610					
6	CAPITAL ONE, N.A. BASS & ASSOCIATES, P.C. 3936 E. FT. LOWELL RD., SUITE #200 TUCSON, AZ 85712	Unsecured 10/07/10	3368 Allow as unsecured. Transfer of claim from HSBC Bank Nevada, N.A. to Capital One, N.A.	\$1,457.22 \$1,457.22	\$0.00	\$1,457.22
	<7100-00 General Unsecured § 726(a)(2)>, 610					
7	MIDLAND FUNDING LLC C/O RECOSE, LLC 25 SE 2ND AVE SUITE 1120 MIAMI, FL 33131-1605	Unsecured 10/28/10		\$99.72 \$99.72	\$0.00	\$99.72
	Allow as unsecured. Transfer of claim from GE Money Bank to Midland Funding LLC filed.					
	<7100-00 General Unsecured § 726(a)(2)>, 610					
8	PYOD LLC ITS SUCCESSORS AND ASSIGNS AS ASSIGNEE OF CITIBANK, NA,C/O RESURGENT CAPITAL SERVICES,PO BOX 19008 GREENVILLE, SC 29602	Unsecured 11/12/10	2291 Allow as unsecured	\$6,398.00 \$6,398.00	\$0.00	\$6,398.00
	<7100-00 General Unsecured § 726(a)(2)>, 610					
9	PYOD LLC ITS SUCCESSORS AND ASSIGNS AS ASSIGNEE OF CITIBANK,C/O RESURGENT CAPITAL SERVICES,PO BOX 19008 GREENVILLE, SC 29602	Unsecured 11/12/10	9998 Allow as unsecured	\$1,283.81 \$1,283.81	\$0.00	\$1,283.81
	<7100-00 General Unsecured § 726(a)(2)>, 610					
10	MIDLAND FUNDING LLC C/O RECOSE, LLC 25 SE 2ND AVE SUITE 1120 MIAMI, FL 33131-1605	Unsecured 11/19/10	2931 Allow as unsecured. Transfer of Claim from GE Money Bank to Midland Funding LLC.	\$89.40 \$89.40	\$0.00	\$89.40
	<7100-00 General Unsecured § 726(a)(2)>, 610					

Claims Register

Case: 10-12390-REL ROGG, KATHY M.

Claims Bar Date: 12/01/10

Claim Number	Claimant Name / <Category>, Priority	Claim Type/ Date Filed	Claim Ref./ Notes	Amount Filed/ Allowed	Paid to Date	Claim Balance
NOTFILED	Bankunited P.O. Box 026030 Miami, FL 33102 <4110-00 Real Estate--Consensual Liens (mortgages, deeds of trust, PMSI)>, 100	Secured 06/25/10	2520	\$0.00 \$0.00	\$0.00	\$0.00
NOTFILED	Bankunited P.O. Box 026030 Miami, FL 33102 <4110-00 Real Estate--Consensual Liens (mortgages, deeds of trust, PMSI)>, 100	Secured 06/25/10	1612	\$0.00 \$0.00	\$0.00	\$0.00
NOTFILED	Beneficial Customer Service P.O. Box 3425 Buffalo, NY 14240-9733 <4110-00 Real Estate--Consensual Liens (mortgages, deeds of trust, PMSI)>, 100	Secured 06/25/10	4554	\$0.00 \$0.00	\$0.00	\$0.00
NOTFILED	Central Loan Administration & Reporting P.O. Box 77407 Ewing, NJ 08628 <4110-00 Real Estate--Consensual Liens (mortgages, deeds of trust, PMSI)>, 100	Secured 06/25/10	6305	\$0.00 \$0.00	\$0.00	\$0.00
NOTFILED	U.S. Small Business Administration 801 Tom Martin Drive, Suite 120 Birmingham, AL 35211 <5200-00 Unsecured Claims Allowed>, 505	Priority 06/25/10	6009	\$0.00 \$0.00	\$0.00	\$0.00
NOTFILED	CVPH Medical Center RCMC P.O. Box 9356 South Burlington, VT 05407 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 06/25/10	1445	\$0.00 \$0.00	\$0.00	\$0.00
NOTFILED	HSBC Card Services P.O. Box 81622 Salinas, CA 93912-1622 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 06/25/10	4765	\$0.00 \$0.00	\$0.00	\$0.00
NOTFILED	Jennifer Giner and Edward Ocampo Niles, Piller and Bracy, PLLC P.O. Box 2729 Plattsburgh, NY 12901 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 06/25/10		\$0.00 \$0.00	\$0.00	\$0.00

Case Total: \$0.00 \$29,418.79

TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

Case No.: 10-12390-REL

Case Name: ROGG, KATHY M.

Trustee Name: DOUGLAS J. WOLINSKY

Balance on hand: \$ 11,499.99

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
None					

Total to be paid to secured creditors: \$ 0.00

Remaining balance: \$ 11,499.99

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee, Fees - DOUGLAS J. WOLINSKY	1,980.07	0.00	1,980.07
Trustee, Expenses - DOUGLAS J. WOLINSKY	88.02	0.00	88.02
Attorney for Trustee, Fees - Primmer Piper Eggleston & Cramer PC	1,553.00	0.00	1,553.00
Accountant for Trustee, Fees - John W. Durkee, CPA	375.00	0.00	375.00

Total to be paid for chapter 7 administration expenses: \$ 3,996.09

Remaining balance: \$ 7,503.90

Applications for prior chapter fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
None			

Total to be paid for prior chapter administrative expenses: \$ 0.00

Remaining balance: \$ 7,503.90

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$8,049.05 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
2P	IRS	8,049.05	0.00	7,503.90

Total to be paid for priority claims: \$ 7,503.90
 Remaining balance: \$ 0.00

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ 15,017.84 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
1	AMERICAN INFOSOURCE LP AS AGENT FOR CITIBANK N.A.	420.63	0.00	0.00
3	CHASE BANK USA, N.A.	225.58	0.00	0.00
4	CHASE BANK USA, N.A.	1,213.69	0.00	0.00
5	CAPITAL ONE BANK (USA), N.A.	3,829.79	0.00	0.00
6	CAPITAL ONE, N.A.	1,457.22	0.00	0.00
7	MIDLAND FUNDING LLC	99.72	0.00	0.00
8	PYOD LLC ITS SUCCESSORS AND ASSIGNS AS ASSIGNEE OF	6,398.00	0.00	0.00
9	PYOD LLC ITS SUCCESSORS AND ASSIGNS AS ASSIGNEE OF	1,283.81	0.00	0.00
10	MIDLAND FUNDING LLC	89.40	0.00	0.00

Total to be paid for timely general unsecured claims: \$ 0.00
 Remaining balance: \$ 0.00

Tardily filed claims of general (unsecured) creditors totaling \$ 0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows:

Claim No	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
None				

Total to be paid for tardy general unsecured claims: \$ 0.00
 Remaining balance: \$ 0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ 2,355.81 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

Claim No	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
2U	IRS	2,355.81	0.00	0.00

Total to be paid for subordinated claims: \$ 0.00
 Remaining balance: \$ 0.00